IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.50 OF 2000

The Commissioner of Central Excise .. Applicant
V/s
M/s.GEBBS Data Products P.Ltd. .. Respondent

Mr.P.S.Jetley with Mr.Y.R.Mishra for the Applicant.

CORAM : DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 18th April, 2007.

P.C.:

1. Heard the learned Counsel for the Applicant. The Applicant is seeking to raise the following substantial questions of law:-

> "Whether Rule 571 of the Central Excise Rules as it stood prior to amendment effected on 06.10.88 is subject to the provision of limitation prescribed under Section 11A of Central Excise Act, 1944 or whether it is independent of Section 11A aforesaid and can be invoked for recovery of Modvat Credit even covering the period beyond six months from the date of credit."

2. The learned Counsel for the Applicant has produced before us the judgment of the Hon'ble Supreme Court in the case of **Collector of Central Excise V/s Raghuvar (India) Ltd. - 2000 (118) ELT 311 (SC)**. In view of the aforesaid judgment of the Hon'ble Supreme Court, the statement of the case is called for from the Tribunal as expeditiously as possible with regard to the aforesaid substantial questions of law. Application stands disposed of.

(V.C.DAGA, J.) (DR.S.RADHAKRISHNAN,J.)